

DEPARTMENT OF EMERGENCY MANAGEMENT
Snohomish County, Washington
January 1, 1990 Through December 31, 1993

Schedule Of Findings

1. The Department Of Emergency Management Officials Should Improve Controls Over The Payment Of Claims

During our audit of controls over the processing of claims we noted the following:

- a. Auditing officers and employees designated to sign the vouchers and checks are not bonded.

RCW 42.24.180 states in part:

The auditing officer and the officer designated to sign the checks or warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the legislative body but not less than fifty thousand dollars;

The department's failure to bond officials and employees could cause the entity to be liable for errors and irregularities of its employees.

We recommend that officials and employees of the department be bonded.

- b. Department minutes do not record the approval of all claims against the department in open public meetings.

RCW 42.24.180 states in part:

The legislative body shall provide for its review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claim at its next regularly scheduled public meeting. . . .

RCW 42.24.080 states in part:

All claims presented against any county, city, district or other municipal corporation . . . shall be presented for audit and payment on a form and in the manner prescribed by the division of municipal corporations in the state auditor's office

Volume 1, Part 3, Chapter 3, page 25 of the *Budgeting, Accounting and Reporting System* (BARS) manual, as promulgated by the State Auditors Office, prescribes the appropriate voucher approval method as follows:

To indicate governing body approval for payment of claim vouchers and payroll, the following should be entered in the minutes:

(Funds)

Total

Voucher (Warrant) numbers: ____through____ \$____

Payroll Warrant numbers: ____through____ ____

We recommend the department approve vouchers in accordance with statutes and methods prescribed by the State Auditor.

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Schedule Of Federal Findings

1. Drug-Free Workplace Act Requirements Should Be Met

During our audit of federal grant requirements, we determined that the Snohomish County Department of Emergency Management was not in compliance with the Drug-Free Workplace Act.

This Act (Public Law 100-690 Title V, Subtitle D, 41 USC 701 et. seq.) requires that all grantees receiving federal grants certify that they will provide a drug-free workplace. The certification, in part, requires establishing an ongoing drug-free awareness program to inform employees about:

- a. The dangers of drug abuse in the workplace.
- b. The grantee's policy of maintaining a drug-free workplace.
- c. Any available drug counseling, rehabilitation, and employee assistance programs.
- d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

Department officials were not aware of the requirements of the Drug-Free Workplace Act.

The grantee's failure to comply with the requirements of the Act could prevent the awarding of future federal grant moneys.

We recommend that department officials comply with the requirements of the Drug-Free Workplace Act.

2. Civil Rights Requirements Should Be Met

During our audit of the federal grant requirements, we determined that Snohomish County Department of Emergency Management did not have a policy establishing non-discrimination.

The Civil Rights requirement, located in the *Compliance Supplement for Single Audits of State and Local Governments* (Revised September 1990), Office of Management and Budget, Part 2, pages 2-4, states in part:

No person shall, on the basis of race, color, national origin, age, or handicap, be excluded from participation in, or be subjected to, discrimination in any program or activity funded, in whole or in part with federal funds.

Department officials were aware of the requirements of the Civil Right Acts, but did not have a policy ensuring those requirements were met.

The grantee's failure to comply with the requirements of the Act could prevent the awarding of future federal grant moneys.

We recommend that department officials adopt a formal policy to ensure compliance with the requirements of the Civil Rights Act.